REMARKS

In response to the Office Action dated December 27, 2007, Applicants respectfully request reconsideration based on the above amendments and the following remarks.

Applicants respectfully submit that the claims as presented are in condition for allowance.

Claims 1-22 were rejected under 35 U.S.C. § 103 as being unpatentable over Dudle in view of Bergholm. This rejection is traversed for the following reasons.

Claim 1 as amended recites, *inter alia*, "transmitting the accounting data to an accounting system for verification of the accounting data, the verification of accounting data including verifying that budgetary data and accounting fields are in an acceptable format and within expected data ranges for the accounting system." Support for this feature is found in at least paragraph [0016] of Applicants' specification. Neither Dudle nor Bergholm teaches or suggests this feature.

Dudle is directed to a system for estimating and ordering the custom manufacture of an item such as a business form. Dudle references a corporate office including a general ledger subsystem 96 and an accounts payable subsystem 98. Column 7, line 60 – column 8, line 6 describes these systems, and reads as follows.

Information from the plant is also used by the General Ledger subsystem 96 to generate accounting journal entries. As stated previously, the Raw Material Inventory Control subsystem 104 and the Data Collection subsystem 108 monitor the materials used in the plants for fulfilling customer orders. The Purchasing subsystem 84 receives requisitions from the Raw Material Inventory Control subsystem 104. When the material receipt is received, it is used to update the Raw Material Inventory Control subsystem via the Receiving System 106. This information is provided to an Accounts Payable subsystem 98 for automatically tracking the accounts payable to the various vendors of these supplies. The Accounts Payable data is also provided to the General Ledger subsystem 96.

There is no teaching in Dudle of the verification of accounting data recited in claim 1. Dudle's broad reference to a general ledger subsystem and an accounts payable subsystem is insufficient to teach the more detailed features of claim 1 directed to verification performed by the accounting system. As Dudle fails to teach the verification of claim 1, Dudle cannot teach the subsequent features of claim 1 dependent on the verification, including "receiving a verification status from the accounting system, wherein the verification status is positive if

the accounting data is located in the accounting system, and the verification status is negative if the accounting data is not located in the accounting system; releasing the order record into an order database accessible by users in response to the verification status being positive and to a request from the creator." As Dudle fails to teach the verification, it is axiomatic that Dudle also cannot teach the subsequent receiving of the verification status and releasing an order, both of which are dependent on the existence of a verification status.

Bergholm was relied upon for allegedly disclosing "updating the order record in response to the verification status being negative and to input from the creator; and resubmitting the order record to the accounting system in response to the updating." As Dudle fails to teach the verification feature, it is not clear how Bergholm can teach the updating as this feature is dependent upon the verification status being negative. Bergholm teaches providing more efficient use of telecommunications network resources. The Examiner cites to column 3, lines 2-5 as teaching updating an order record in response to a negative verification status. This section of Bergholm reads as follows.

The inventory information management 101 supports additions and changes to the SDI database and enables tracking of the use and availability of network components and components status through the use of queries and reports. It also manages the physical inventory items and permits browsing and updating with respect to such items as: trunk groups; equipment data; equipment location data; link data; back-to-back routing data; project data; customer data; and office data.

This section of Bergholm discusses tracking network components. The only similarity with claim 1 is the use of the term "updating." Clearly, this single word does not teach "updating the order record in response to the verification status being negative and to input from the creator; and resubmitting the order record to the accounting system in response to the updating." As neither Dudle nor Bergholm teaches the verification status of claim 1, there is no reasonable interpretation of Bergholm that leads to "updating an order record in response to the verification status being negative." In essence, the Examiner has located key words of "accounting" in Dudle and "updating" in Bergholm and concludes that this broad terminology corresponds to the far more detailed features recited in claim 1. The cited references simply fail to teach the elements of claim 1. Thus, even if Dudle and Bergholm are combined, the elements of claim 1 do not result.

For at least the above reasons, claim 1 is patentable over Dudle in view of Bergholm. Claims 2-22 variously depend from claim 1 and are patentable over Dudle in view of Bergholm for at least the reasons advanced with reference to claim 1.

In view of the foregoing remarks and amendments, Applicant respectfully submits that the above-identified application is now in condition for allowance. Early notification to this effect is respectfully requested.

In the event the Examiner has any questions regarding this Amendment, Applicants' attorneys respectfully request the courtesy of a telephone conference.

If there are any charges with respect to this response or otherwise, please charge them to Deposit Account 06-1130.

Respectfully submitted,

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